

Domestic Production Activities Deduction

► Attach to your tax return. ► See separate instructions.

Name(s) as shown on return		Identifying number										
1	Domestic production gross receipts	1										
2	Allocable cost of goods sold	2										
3	Directly allocable deductions, expenses, or losses	3										
4	Indirectly allocable deductions, expenses, or losses	4										
5	Add lines 2 through 4	5										
6	Subtract line 5 from line 1	6										
7	<table border="1"> <thead> <tr> <th>If you are a—</th> <th>Then enter the total qualified production activities income from—</th> </tr> </thead> <tbody> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), box 12, code Q</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), box 13, code U</td> </tr> <tr> <td></td> <td>Schedule K-1 (Form 1065-B), box 9, code S2</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), box 14, code C</td> </tr> </tbody> </table>	If you are a—	Then enter the total qualified production activities income from—	a Shareholder	Schedule K-1 (Form 1120S), box 12, code Q	b Partner	Schedule K-1 (Form 1065), box 13, code U		Schedule K-1 (Form 1065-B), box 9, code S2	c Beneficiary	Schedule K-1 (Form 1041), box 14, code C	7
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8	Qualified production activities income. Add lines 6 and 7. If zero or less, enter -0- here, skip lines 9 through 15, and enter -0- on line 16	8										
9	Income limitation (see instructions): <ul style="list-style-type: none"> Individuals, estates, and trusts. Enter your adjusted gross income figured without the domestic production activities deduction All others. Enter your taxable income figured without the domestic production activities deduction (tax-exempt organizations, see instructions) 	9										
10	Enter the smaller of line 8 or line 9. If zero or less, enter -0- here, skip lines 11 through 15, and enter -0- on line 16	10										
11	Enter 3% of line 10	11										
12	Form W-2 wages (see instructions)	12										
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14	Add lines 12 and 13	14										
15	Form W-2 wage limitation. Enter 50% of line 14	15										
16	Enter the smaller of line 11 or line 15	16										
17	Domestic production activities deduction from cooperatives. Enter deduction from Form 1099-PATR, box 6	17										
18	Expanded affiliated group allocation (see instructions)	18										
19	Domestic production activities deduction. Combine lines 16 through 18 and enter the result here and on Form 1040, line 35; Form 1120, line 25; Form 1120-A, line 21; or the applicable line of your return	19										

